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IRVINGVILLE PARISH SHERIFF
Arcadia, Louisiana

**General Purpose Financial Statements
With Independent Auditor's Report
As of the Year Ended
June 30, 1987
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date _____

BIENVILLE PARISH SHERIFF

Acadia, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of the Year Ended June 30, 1997
With Supplemental Information Schedules

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Independent Auditor's Report

**HONORABLE BOB STOREY
BIENVILLE PARISH SHERIFF
Arnaud, Louisiana**

I have audited the general purpose financial statements of the Bienville Parish Sheriff, a component unit of Bienville Parish Police Jury, as of June 30, 1997, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Bienville Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bienville Parish Sheriff as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Bienville Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

HONORABLE JIM STOREY
BIBBVILLE PARISH SHERIFF
Bibbville, Louisiana
Independent Auditor's Report,
June 30, 1997

In accordance with Government Auditing Standards, I have also issued reports dated July 31, 1997, on the Bibbville Parish Sheriff's compliance with laws, regulations, and contracts, and my consideration of the agency's internal control structure.



West Monroe, Louisiana
July 31, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)

IRISVILLE PARISH SHERIFF
Acadia, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1997

	GOVERNMENTAL FUND TYPE - GENERAL FUNDS	FIDUCIARY FUND TYPE - OTHER'S FUNDS	ACCOUNT GROUP - GENERAL FUND ASSETS	TOTAL MEMORANDUM \$
ASSETS				
Cash and cash equivalents	996,579	562,286		\$1,558,865
Receivables	38,704			38,704
Prepaid expenditures	23,908			23,908
Office furnishings and equipment			798,517	798,517
TOTAL ASSETS	<u>\$1,089,191</u>	<u>\$562,286</u>	<u>\$798,517</u>	<u>\$1,850,094</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$17,681			\$17,681
Tax withholdings payable	1,218			1,218
Due to taxing bodies and others		\$62,286		\$62,286
Total Liabilities	<u>18,909</u>	<u>\$62,286</u>	<u>\$62,286</u>	<u>\$82,481</u>
Fund Equity:				
Investment in general fund assets			\$798,517	\$798,517
Fund balance:				
Unreserved - designated for issuance	15,000			15,000
Unreserved - unassigned	1,871,321			1,871,321
Total Fund Equity	<u>1,886,321</u>	<u>NONE</u>	<u>\$798,517</u>	<u>1,764,799</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,049,181</u>	<u>\$62,286</u>	<u>\$798,517</u>	<u>\$1,850,094</u>

The accompanying notes are an integral part of this statement.

BIDENVILLE PARISH SHERIFF
 Arnaud, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget
 (GAAP Basis) and Actual
 For the Year Ended June 30, 1997

	BUDGET	ACTUAL	VARIANCE (FAVORABLE / UNFAVORABLE)
REVENUES			
Taxes - ad valorem	\$883,303	\$883,303	
Licenses and permits	435	435	
Intergovernmental revenues:			
Federal grants			
State grants			
State supplemental pay	88,625	78,816	(9,809)
Other	20,416	20,416	
Local grants	2,350	2,475	125
Fees, charges, and commissions for services:			
Commissions on state revenue sharing	57,966	57,966	
Commissions on fines and bonds	38,500	39,152	652
Commissions on judicial sales and seizures	30,747	31,673	926
Commissions on vehicle police	18,200	21,369	3,169
Civil and criminal fees	65,140	61,478	(3,662)
Commissions on licenses and taxes	28,034	28,034	
Court attendance	3,650	3,650	
Transportation of prisoners	2,253	2,253	
Feeding and keeping of prisoners	158,946	168,576	9,630
Tus, tickets, etc.	70,892	70,064	(828)
Use of money and property	34,647	34,647	
Other	1,387	1,387	
Total revenues	<u>1,504,689</u>	<u>1,505,324</u>	<u>635</u>
EXPENDITURES			
Public safety:			
Current:			
Personal services and related benefits	1,031,068	1,030,592	476
Operating services	187,334	186,884	(450)
Materials and supplies	132,472	135,358	(2,886)
Travel and other charges	54,389	52,699	1,690
Capital outlay	122,337	123,269	(932)
Total expenditures	<u>1,527,416</u>	<u>1,533,284</u>	<u>(5,868)</u>

(Continued)

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget
 (GAAP Basis) and Actual, etc.

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(\$12,797)</u>	<u>(\$27,968)</u>	<u>(\$15,171)</u>
OTHER FINANCING SOURCES			
Sale of assets	250	250	
Proceeds from insurance	<u>1,734</u>	<u>1,734</u>	
Total other financing sources	<u>1,984</u>	<u>1,984</u>	<u>Nil/00</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>(\$10,813)</u>	<u>(\$26,000)</u>	<u>(\$15,187)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>405,138</u>	<u>1,061,288</u>	<u>416,150</u>
FUND BALANCE AT END OF YEAR	<u>\$394,325</u>	<u>\$1,035,288</u>	<u>\$410,967</u>

(Continued)

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law-enforcement district and an *ex-officio* tax collector of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the *ex-officio* tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and local forfeitures imposed by the district court.

The sheriff has the responsibility for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, and drug abuse programs, et cetera. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Bienville Parish Police Jury is the financial reporting entity for Bienville Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 establishes criteria for determining which component units should be considered part of the Bienville Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and

BIENVILLE PARISH SHERIFF

Arnaud, Louisiana

Notes to the Financial Statements (Continued)

- a. The ability of the police jury to impose its will on that organization and/or;
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
 3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the sheriff's office is located, the sheriff was determined to be a component unit of the Bienville Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The sheriff uses funds and account groups to report on financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fund assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are

RIEDEVILLE PARISH SHERIFF

Archie, Louisiana

Notes to the Financial Statements (Continued)

used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Proprietary funds are used to account for assets held for others. The sheriff's current operations require the use of governmental and fiduciary funds as described below:

Governmental Fund - General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1412, is the principal fund and is used to account for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Fiduciary Fund - Agency Fund Type

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, filigets in suits, et cetera, in the manner prescribed by law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the police jury are not recorded in the general fixed assets account group. Approximately 1 percent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 99 percent are based on actual historical costs. No depreciation has been provided on general fixed assets. There are no long-term obligations at June 30, 1997.

BIENVILLE PARISH SHERIFF

Arnaud, Louisiana

Notes to the Financial Statements (Continued)

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting the governmental (General) and fiduciary (Agency) fund types. Under the modified accrual basis of accounting, revenues are recognized when receivable to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The sheriff uses the following practices in recording revenues and expenditures for the General Fund:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:199 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Intra-governmental revenues and fees, charges, and commissions for services are recorded when the sheriff is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

Expenditures

Expenditures are generally recognized under the modified accrual basis when the related fund liability is incurred.

BIBBVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

E. BUDGET PRACTICES

Proposed budgets, prepared on the modified accrual basis of accounting, are published in the official journal at least 15 days prior to the public hearing. Public hearings are held at the sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the sheriff and amended during the year, as necessary. Budgets are established and controlled by the sheriff at the object level of expenditures. Incumbence accounting is not recognized within the budgetary accounting system.

Appropriations lapse at year-end and must be reappropriated for the following year to be expended. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1997, the sheriff has cash (bank balances) totaling \$1,048,865 as follows:

Demand deposits	\$138,190
Party cash	1,500
Time deposits	<u>908,175</u>
Total	<u>\$1,048,865</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 1997, are secured as follows:

BIENVILLE PARISH SHERIFF

Archie, Louisiana

Notes to the Financial Statements (Continued)

Bank balances	<u>\$1,058,598</u>
Federal deposit insurance	\$490,823
Pledged securities (uncollateralized)	<u>657,129</u>
Total	<u>\$2,146,450</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification 230.106; however, Louisiana Revised Statute 39:1219 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

G. VACATION AND SICK LEAVE

After one year of service, all employees are granted 14 days of vacation leave each year. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. The sheriff has not adopted a formal policy regarding sick leave. At June 30, 1997, there is no liability for accumulated vacation or sick leave.

**III. TOTAL COLUMN ON THE
BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. RECEIVABLES

The General Fund receivables of \$34,444, at June 30, 1997, are as follows:

BIBBVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

Class of receivables	
Taxes, penalties, and interest	52
State grants:	
State supplemental pay	7,096
Other	11,353
Fees, charges, and commissions for services	<u>70,244</u>
Total	<u>\$78,704</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance at June 30, 1996	\$649,679
Additions	125,888
Deletions	<u>(271,000)</u>
Balance at June 30, 1997	<u>\$499,517</u>

The June 30, 1997, balance includes a \$1,500 drug stored 1989 Mazda pickup.

4. PENSION PLAN

Substantially all employees of the Bibbville Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years (As of 11/17 of 1995 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1990). In any case, the retirement benefit cannot exceed 100 per cent of their final average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued

BIENVILLE PARISH SHERIFF

Acadia, Louisiana

Notes to the Financial Statements (Continued)

to their date of termination as indicated previously. Employees who terminate with at least 30 years of credited service are also eligible to elect early benefits between ages 50 and 58 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 58. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71273, or by calling (504) 382-3199.

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Bienville Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Bienville Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Bienville Parish Sheriff's contributions to the System for the years ended June 30, 1997, 1996, and 1995 were \$43,111, \$39,487, and \$29,951, respectively, equal to the required contributions for each year.

5. POST RETIREMENT BENEFITS

The Bienville Parish Sheriff provides certain health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the sheriff. The sheriff recognizes the cost of providing these benefits (the sheriff's cost of premiums) as an expenditure when the monthly premiums are due, which was \$167,803 and \$148,224 for the year ended June 30, 1997 and 1996, respectively. Of these amounts, \$15,606 and \$81,346, was for retiree benefits.

6. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to taxing bodies and others and prepaid taxes held in escrow follows:

BIENVILLE PARISH SHERIFF

Brennha, Louisiana

Notes to the Financial Statements (Continued)

	Tax Collector Fund	Fire Fund	Central Fund	Lease Fund	Police Fund	Schedule A Fund	Total
Balance, July 1, 1986	\$11,175	\$1,368	\$45,778	1931	349	11,047	\$115,938
Additions	1,177,828	189,485	941,472	18,308	938	1,085	2,309,946
Reductions	(28,180,212)	(2857,852)	(2323,128)	(20,888)	(285)	(11,598)	(30,323,963)
Balance, June 30, 1987	\$82,791	\$18,401	\$23,022	\$301	\$142	\$502	\$107,169

7. LITIGATION AND CLAIMS

The Bienville Parish Sheriff is not involved in any litigation as June 30, 1987, nor is he aware of any unasserted claims.

**8. EXPENDITURES OF THE SHERIFF'S OFFICE
PAID BY THE PARISH POLICE JURY**

The Bienville Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Bienville Parish Police Jury.

9. DESIGNATED AND RESERVED FUND BALANCE

As shown on Statement A, \$13,559, is designated for jail inmates. Revenues are derived from communications on telephone taps, which is paid by the telephone company. The communications are designated for inmate benefit and are used for providing these items for inmates which could not otherwise be provided by the sheriff.

The following schedule provides changes in the designated fund balance amounts for the year ended June 30, 1987:

Balance at July 1, 1986	\$8,539
Additions	10,711
Reductions	(5,291)
Balance at June 30, 1987	<u>\$13,959</u>

SUPPLEMENTAL INFORMATION SCHEDULES

BIENVILLE PARISH SHERIFF
Acadia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year June 30, 1994

GENERAL FUND - EXPENDITURE DETAIL

Schedules 1 and 2 present expenditures of the General Fund by department for the year ended June 30, 1993.

FIDUCIARY FUND TYPE - AGENCY FUNDS

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

CIVIL FUND

The Civil Fund accounts for funds held in civil suits, sheriff's sales, and garnishments and payment to recipients in accordance with applicable laws.

CRIMINAL FUND

The Criminal Fund accounts for the collection of bonds, fines, and court costs in criminal matters and payment to recipients in accordance with applicable laws.

INMATE FUND

The Inmate Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the commissary located at the jail.

FLOWER FUND

The Flower Fund accounts for payroll deductions from employees. Deposits in the fund are used for the purchase of flowers for hospitalized employees and their families and for funerals.

SCHOLARSHIP FUND

The Scholarship Fund accounts for an annual donation by a parish resident. Scholarships are provided to worthy high school graduates who are entering college.

BIRMGVILLE PARISH SHERIFF
 Acacia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Expenditures, By Department
For the Year Ended June 30, 1991

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>(EXCESS/DEF)</u>
GENERAL GOVERNMENT			
Traffic - collector - operating services	<u>\$27,558</u>	<u>\$27,559</u>	<u>1</u>
PUBLIC SAFETY			
Administration:			
Personal services and related benefits	182,435	182,438	3
Operating services	43,965	46,308	(2,343)
Materials and supplies	12,079	13,770	(1,691)
Travel and other charges	11,826	12,076	(250)
Capital outlay	<u>41,699</u>	<u>41,692</u>	<u>7</u>
Sub-total administration	<u>292,604</u>	<u>296,284</u>	<u>(3,680)</u>
Civil services:			
Personal services and related benefits	59,757	59,757	
Operating services	6,312	6,312	
Materials and supplies	5,421	5,648	(227)
Travel and other charges	113	113	
Sub-total civil services	<u>71,603</u>	<u>71,830</u>	<u>(227)</u>
Criminal investigation:			
Personal services and related benefits	65,986	65,986	0
Operating services	11,000	11,000	
Materials and supplies	7,110	7,308	(198)
Travel and other charges	30,088	30,898	(810)
Capital outlay	<u>10,078</u>	<u>10,081</u>	<u>(3)</u>
Sub-total criminal investigation	<u>124,262</u>	<u>125,273</u>	<u>(1,011)</u>
Patrol:			
Personal services and related benefits	277,088	276,879	209
Operating services	56,870	56,986	(116)
Materials and supplies	45,829	47,339	(1,510)
Travel and other charges	1,615	1,613	2
Capital outlay	<u>63,707</u>	<u>63,707</u>	<u>0</u>
Sub-total patrol	<u>445,109</u>	<u>446,504</u>	<u>(1,395)</u>

(Continued)

BIBBVILLE PARISH SHERIFF

Acadia, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND

Schedule of Expenditures, By Department, 1997

	BUDGET	ACTUAL	VARIANCE (FAVORABLE/ UNFAVORABLE)
PUBLIC SAFETY: (CONT'D.)			
Records and identification:			
Personal services and related benefits	\$41,593	\$41,598	(5)
Operating services	898	898	
Materials and supplies	5,111	5,114	(3)
Travel and other charges	826	826	
Capital outlay	3,729	3,729	
Sub-total records and identification	<u>\$52,157</u>	<u>\$52,165</u>	<u>(8)</u>
Youth investigation and control:			
Personal services and related benefits	25,854	25,854	
Operating services	3,264	3,264	(7)
Materials and supplies	699	699	
Travel and other charges	43	43	
Sub-total investigation and control	<u>\$29,860</u>	<u>\$29,860</u>	<u>(7)</u>
Custody of prisoners:			
Personal services and related benefits	113,887	113,884	26
Operating services	9,305	9,308	(7)
Materials and supplies	53,628	53,691	(26)
Travel and other charges	6,732	5,913	819
Capital Outlay	599	1,791	(1,192)
Sub-total custody of prisoners	<u>\$184,051</u>	<u>\$184,587</u>	<u>(497)</u>
Communications:			
Personal services and related benefits	124,581	124,689	(128)
Operating services	28,296	28,389	(1,187)
Materials and supplies	1,635	1,778	(143)
Travel and other charges	58	58	
Capital outlay	1,428	1,428	
Sub-total communications	<u>\$155,998</u>	<u>\$156,362</u>	<u>(1,374)</u>
Total expenditures	<u>\$1,322,416</u>	<u>\$1,333,381</u>	<u>(\$1,965)</u>

(Continued)

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
FIDUCIARY FUNDS TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1997

	<u>TAX</u> <u>COLLECTOR</u> <u>FUND</u>	<u>CPW</u> <u>FUND</u>	<u>CRIMINAL</u> <u>FUND</u>	<u>POSTAGE</u> <u>FUND</u>	<u>FLOWER</u> <u>FUND</u>	<u>SCHOOL-</u> <u>SHIP</u> <u>FUND</u>	<u>Total</u>
ASSETS							
Cash and cash equivalents	<u>\$20,750</u>	<u>\$10,438</u>	<u>\$20,093</u>	<u>\$287</u>	<u>\$532</u>	<u>\$185</u>	<u>\$62,795</u>
LIABILITIES							
Due to taxing bodies and others	<u>\$20,750</u>	<u>\$10,438</u>	<u>\$20,093</u>	<u>\$287</u>	<u>\$532</u>	<u>\$185</u>	<u>\$62,796</u>

BIENVILLE PARISH SHERRIFF
 Avoyelles, Louisiana
FINANCIAL STATEMENTS - AGENCY FUNDS

Schedule of Changes in Unsettled Balances
 Due to Taxing Bodies and Others
 For the Year Ended June 30, 1996

	TAX COLLECTOR FUNDS	CPA FUNDS	CRIMINAL FUNDS	EMERG FUNDS	HAZAR FUNDS	SHERRIFF FUNDS	TOTAL
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1995	803,143	88,008	140,770	9924	349	11,817	1,115,911
ADDITIONS							
Deposits:							
Sheriff's sales		211,048					211,048
Fines and costs			761,410				761,410
Contributions		196,299					196,299
Other deposits		3,145	600	10,308	550	1,014	14,617
Trans. Inv. Int.	8,583,533						8,583,533
Total additions	8,583,533	410,492	762,010	10,308	550	1,014	9,768,107
Total	9,386,676	498,500	762,780	11,332	569	2,831	10,662,688
DEDUCTIONS							
Deposits credited to:							
Louisiana Wildlife and Fisheries	44,415						44,415
Louisiana Forestry Commission	28,387						28,387
Louisiana Tax Commission	3,536						3,536
Bienville Parish:							
Sheriff's General Fund	580,084	15,028	74,573				1,115,285
Police Jury	1,185,845		11,088				1,196,933
School Board	4,492,882						4,492,882
Assessor	186,340						186,340
Library	104,507						104,507
Hospital Service District No. 1	151,391						151,391
Hospital Service District No. 2	2,642						2,642
Recreation District No. 1	118,958						118,958
Hwy 104 Recreation Dist.	12,492						12,492
Habitat Water District	6,024						6,024
North Bienville Fire District	213,456						213,456
Fire Protection District No. 1	272,261						272,261
Bossier Parish:							
Fire Protection District No. 6	99,602						99,602
Fire Protection District No. 7	99,765						99,765
Clark of Court		10,000	43,920				53,920
Furniture funds	227,441						227,441
Miscellaneous	8,588						8,588
District attorney			99,424				99,424
Budget deficiency fund			119,800				119,800

(Continued)

DENVER PARISH CHERIES

Aracola, Louisiana

DEFERRED FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unsettled Balances

Due to Taxing Bodies and Others, 1997

	1997 CHRYSLER FUND	1996 FUND	GENERAL FUND	STATE FUND	STREET FUND	WATER SEWER FUND	TOTAL
DEDUCTIONS (CONT'D)							
Deposits settled by COMB							
Judge's expense account			\$49,148				\$49,148
Criminal court fund			235,248				235,248
Second judicial district court			35,797				35,797
Litigants		\$303,244					\$303,244
Attorneys, appraisers, etc.		8,779					8,779
Northwest Crime Lab			48,348				48,348
COLE			12,907				12,907
Redemption		1,803					1,803
Refunds	\$363						363
Collections for others		790					790
Town of Aracola	67,775						67,775
Other contractors	5,087		27,846				32,933
Taxes paid under protest	23,128				1882		25,010
Other deductions		1,084	11,875	\$10,848		\$1,508	\$24,315
Total deductions	\$1,022,000	\$87,000	\$710,140	\$21,696	\$182	\$1,508	\$1,843,126
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1997							
	\$20,730	\$10,070	\$20,000	\$140	\$140	\$140	\$61,220

(Cont'd)

HONORABLE JOE STURDY
BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report
on Compliance, etc.,
June 30, 1987

This report is intended for the information of the Bienville Parish Sheriff. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
July 31, 1987

**Independent Auditor's Report
on the Internal Control Structure**

**HONORABLE JOE STOREY
BIENVILLE PARISH SHERIFF
Arcadia, Louisiana**

I have audited the general purpose financial statements of the Bienville Parish Sheriff, a component unit of the Bienville Parish Police Jury, as of June 30, 1997, and for the year then ended, and have issued my report thereon dated July 31, 1997.

I conducted my audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States; and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. These standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Bienville Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

**VERNON R. COON
REGISTERED PROFESSIONAL
PUBLIC ACCOUNTANT**

**OFFICE OF VERNON R.
COON, P.C.
BIRMINGHAM**

**VERNON R. COON, JR.
REGISTERED PROFESSIONAL
ACCOUNTANT, ADVISOR
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FAX 584-0444 EXT**

HONORABLE ICH STOREY
BIENVILLE PARISH SHERIFF

Arnaud, Louisiana

Independent Auditor's Report
on Internal Control Structure,
June 30, 1997

In planning and performing my audit of the general purpose financial statements of the Bienville Parish Sheriff for the year ended June 30, 1997, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I considered to be material weaknesses as defined above.

This report is intended for the information of the Bienville Parish Sheriff. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
July 31, 1997